

Attachment 23A – Governmentwide Financial Reporting System (GFRS) Reporting Calendar

January 2005			
Item	Task	Responsible Party	Date
1	Fiscal Year (FY) 2005 Engagement Letter with FY 2005 management assertions signed by Inspector General of the Department of Defense (IG, DoD) and audit client. Send copy to Office of the Deputy Chief Financial Officer (ODCFO).*	DoD Components/ IG, DoD	3
August 2005			
Item	Task	Responsible Party	Date
1	Component's Office of General Counsel (OGC) provides Interim Legal Representation Letter to IG, DoD with a copy to DoD OGC.*	DoD Component OGC	4
2	Submit 3 rd Quarter, FY 2005 Status of Disposition Certification for IRAS intragovernmental data to Treasury FMS	DFAS-Indy Agency Wide/ODCFO	8
3	Provide DDRS mapping to GFRS to IG, DoD for review	DFAS-Indy Agency	10
4	Components provide IG, DoD the management summary schedule for the Interim Legal Representation Letter and ensure that IG, DoD received the Interim Letter from their OGC.*	DoD Components	10
5	DoD OGC provides Agency-wide Interim Legal Representation Letter to IG, DoD with a copy to the ODCFO.	DoD OGC	19
6	Begin review FY 2004 GFRS templates and FY 2005 mapping in preparation for FY 2005 GFRS template entry (window opens 9/7/05)	DFAS-Indy Agency Wide	22
7	Begin building FY 2005 GFRS note narratives into MS Word (narratives may be cut/pasted into GFRS)	DFAS-Indy Agency Wide	22
8	ODCFO provides IG, DoD the management summary schedule for the Agency-wide Interim Legal Representation Letter and ensures that IG, DoD received the Agency-wide Interim Letter from the DoD OGC. <i>IG, DoD CRITICAL MILESTONE</i>	ODCFO	26

August 2005			
Item	Task	Responsible Party	Date
9	IG, DoD provides OMB, Government Accountability Office (GAO), Department of Justice (DOJ), and Treasury FMS the Agency-wide and Component Interim Legal Representation Letters and management's summary schedules.	IG, DoD	26
September 2005			
Item	Task	Responsible Party	Date
1	Complete review of DDRS-AFS mapping for Special purpose and provide comments to ODCFO and DFAS-Indy Agency Wide	IG, DoD	6
2	DFAS-Indy Agency begins input of FY 2005 templates in GFRS Module 1.	DFAS-Indy Agency Wide	7
3	Provide to OIG the written SOP for Special Purpose financial reporting process	DFAS-Indy Agency Wide	10
4	Provide completed FY 2005 GFRS template to ODCFO for review.	DFAS-Indy Agency Wide	12 (Noon)
5	Provide completed FY 2005 GFRS template to IG, DoD for review.	ODCFO	12 (COB)
6	IG, DoD completes review of DDRS-AFS mapping and GFRS FY 2005 templates and provides corrections to DFAS-IN Agency Wide.	IG, DoD	16
7	IG, DoD TDY to Indy for controls review of GFRS processes and observe entry of FY 2004 data.	IG, DoD/DFAS-Indy Agency Wide	19-22
8	Notify ODCFO that input of FY 2004 data into GFRS has been completed.	DFAS-Indy Agency Wide	21
9	Review GFRS reclassified GFRS FY 2005 statements (FY 2004 data only).	ODCFO	22

September 2005			
Item	Task	Responsible Party	Date
10	Notify IG, DoD that GFRS reclassified GFRS FY 2005 statements (FY 2004 data only) are available for review.	ODCFO	22 (COB)
11	Furnish ODCFO and DFAS with results of review of FY 2004 GFRS comparative columns of GFRS reclassified statements.	IG, DoD	28
October 2005			
Item	Task	Responsible Party	Date
1	Provide FY 2005 Required Supplementary Stewardship Information (RSSI) and Military Equipment Deferred Maintenance and Real Property Deferred Sustainment (part of the Required Supplementary Information (RSI) section) including all schedules/displays with narrative statements to the OADUSD(L&MR)(MPP&R), the ODUSD(I&E)IR&M, and the OUSD(AT&L)/ARA/PP&EP.	DoD Components	12
2	Provide DoD Agency-wide RSSI and Military Equipment Deferred Maintenance and Real Property Deferred Sustainment RSI schedules/displays with narrative statements to DFAS-Indy Agency and ODCFO.	ODUSD(I&E) IR&M and OUSD(AT&L)/ARA/ PP&EP	14
3	Submit Year-End, FY 2005 Intragovernmental ("F" transactions) data to the Treasury FMS.	DFAS-Indy Agency Wide	16
4	Component's ODCFO provides Final Legal Representation Letter to IG, DoD with a copy to DoD OGC.*	DoD Components' OGC	18
5	Receive and distribute preliminary Treasury IRAS reports to Components, DFAS, and USACE-FC.	DFAS-Indy Agency Wide	22
6	Research preliminary material differences with Level 1 trading partners to identify errors, reasons for errors and necessary corrections.	DoD Components/ DFAS/USACE-FC	22-24

October 2005			
Item	Task	Responsible Party	Date
7	Return report of Level 1 trading partner material differences with reason codes for all material differences by trading partner and reciprocal category identified and explained to DFAS-Indy Agency.	DoD Components/ DFAS/USACE-FC	24
8	Submit Year-End, FY 2005 Status of Disposition Certification for IRAS intragovernmental data to Treasury FMS.	DFAS-Indy Agency Wide	27
9	Components provide IG, DoD the management summary schedule for the Final Legal Representation Letter and ensure that IG, DoD received the Final Letter from their OGC. <i>IG, DoD CRITICAL MILESTONE*</i>	DoD Components	28
10	Enter and reclassify Agency-wide FY 2005 financial statements, identify intragovernmental trading partner data, and prepare notes and other data for the Government-wide Financial Reporting System (GFRS) Closing Package. (Modules 2, 3, 4, 6 and 7)	DFAS-Indy Agency Wide	28-Nov1
11	Provide Draft Management Representation Letter for the Special Purpose Reports to IG.	ODCFO	29
12	Submit Year-End, FY 2005 Adjusted Trial Balance to Treasury (FACTS I).	DFAS/USACE-FC	28
November 2005			
Item	Task	Responsible Party	Date
1	Notify ODCFO that reclassified GFRS Closing Package data is ready for review.	DFAS-Indy Agency Wide	1

November 2005			
Item	Task	Responsible Party	Date
2	DoD OGC provides Agency-wide Final Legal Representation Letter to IG, DoD with a copy to the ODCFO.	DoD OGC	1
3	Components provide IG, DoD the Final Management Representation Letter dated November 8, 2005 with a copy to ODCFO. <i>IG, DoD CRITICAL MILESTONE*</i>	DoD Components	4
4	Complete review of GFRS package and perform CFO preliminary lock (DCFO provides memo directing DFAS-IN Agency Wide to lock)	ODCFO/DFAS-IN Agency Wide	4
5	Notify Treasury and IG, DoD that GFRS data is ready for review/audit.	ODCFO	4
6	IG, DoD to review GFRS data (all modules) and coordinate with ODCFO and DFAS-Indy Agency Wide to resolve issues.	IG, DoD	5-11
7	ODCFO provides IG, DoD the management summary schedule for the Agency-wide Final Legal Representation Letter and ensures that IG, DoD received the Agency-wide Final Letter from the DoD OGC.	ODCFO	8
8	Submit Final Adjusted Agency-wide Trial Balance to Treasury.	DFAS-Indy Agency	8
9	Provide draft audit report on the Special Purpose Financial Reports to the ODCFO GFRS Closing Package for coordination to ODCFO	IG, DoD	14
10	Provide IG, DoD the Agency-wide Final Management Representation Letter for the Special Purpose Reports dated November 18, 2005. <i>IG, DoD CRITICAL MILESTONE</i>	ODCFO	15

November 2005 (Continued)			
Item	Task	Responsible Party	Date
11	Provide confirmation to IG, DoD that the financial statements contained in the FY 2005 DoD PAR were provided to OMB and other designated addressees.	ODCFO	15
12	Provide a copy of the complete published FY 2005 PAR and other material to IG, DoD.	ODCFO	15
13	FY 2005 financial statement completion date (PAR)	All	15
14	IG, DoD provides opinion on GFRS Closing Package to ODCFO, Treasury FMS and GAO and performs IG lock in GFRS..	IG, DoD	16 or 18?
15	CFO delivers a report containing CFO representations for Intragovernmental Activity and Balances and Completed Material Differences/Status of Disposition Certification reports to IG, DoD, GAO,Treasury FMS.	ODCFO	23
December 2005			
Item	Task	Responsible Party	Date
1	IG, DoD deliver Agreed-Upon Procedures Report on Closing Package Intagovernmental Activity and Balances to ODCFO, Treasury FMS and GAO	IG, DoD	2